

ACT No. 105

2015 Regular Session

HOUSE BILL NO. 249

BY REPRESENTATIVE LEGER

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AN ACT

To amend and reenact R.S. 47:854(B), relative to the excise tax on tobacco; to extend the excise tax exemption for samples of certain tobacco products; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:854(B) is hereby amended and reenacted to read as follows:

§854. Declaration of intent and purpose of Chapter

* * *

B. It is further the intent and purpose of this Chapter that where a dealer gives away cigars, cigarettes, or smoking tobacco for advertising or any other purpose whatsoever the ~~same~~ products shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state; however, for the taxable periods beginning on and after January 1, 2013, through ~~December 31, 2016~~ December 31, 2025, this shall not be construed to include cigars or pipe tobacco, as defined and appropriately labeled in accordance with the Federal Food, Drug, and Cosmetic Act, the Family Smoking Prevention and Tobacco Control Act, also known as the Tobacco Control Act, and all applicable state laws, federal laws, and regulations, sampled on the premises of convention facilities during the ~~Convention~~ convention of the International Premium Cigar and Pipe Retailers Association.

* * *

1 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
2 and subsequently approved by the legislature, this Act shall become effective on July 1,
3 2015, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____